

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

***Final Maintenance of Effort Report ***

(MOE for State FY 2008 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2005 and 2006
Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006
Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

PRIME APPLICANT: 0926 Glasgow K-12 Schools 53 Valley

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2007 by this amount: \$0

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through	Allowable Reduction*
2005	137	295,072	166,834	163,272	
2006	143	300,185	179,842	172,302	4,515
2007			174,622	166,953	0

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2005 from state and local expenditures for FY 2006 5,113

Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2005----- 2,154

Per-student amount for FY 2006----- 2,099

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005? NO

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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APPLICANT TOTALS

LOCAL FUNDS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>State Allowable Cost Funds</i>	<i>Local Fund Expenditures</i>	<i>Allowable Reduction*</i>
2005	137	295,072	167,774	127,299	
2006	143	300,185	175,391	124,793	4,515
2007					0

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2005 from the local fund expenditures for FY 2006 -2,505

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

NO

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

YES

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2005----- 929

Per-student amount for FY 2006----- 873

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

NO

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Glasgow K-12 Schools 0926

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Glasgow K-12 Schools 0926						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	178305.46	179586.11
			2XX	Personal Services - Employee Benefits	15787.55	15787.24
			3XX	Purchased Professional and Technical Services	155.00	.00
			5XX	Other Purchased Services	68.00	.00
			6XX	Supplies and Materials	4355.16	2738.39
		21XX	Support Services - Students			
			4XX	Purchased Property Services	20.00	50.00
			5XX	Other Purchased Services	239.43	401.17
			6XX	Supplies and Materials	1182.44	2582.04
			810	Dues and Fees	.00	30.00
			8XX	Other Expenditures	60.00	.00
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	2740.98	2419.32
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	2500.00	2500.00
			6XX	Supplies and Materials	958.40	1223.10
13	Tuition Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	7040.00	6485.73
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	24264.64	25214.10
District/Coop Totals					237,677.06	239,017.20

Nashua K-12 Schools 0937

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	30221.04	34654.01
			2XX	Personal Services - Employee Benefits	3392.74	5263.05
			3XX	Purchased Professional and Technical Services	3284.00	2912.96
			5XX	Other Purchased Services	.00	131.56
			6XX	Supplies and Materials	2430.35	5397.28
			8XX	Other Expenditures	.00	200.73
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	6508.48	3321.02

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by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Glasgow K-12 Schools 0926

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Nashua K-12 Schools 0937						
01	General Fund					
	280	Special Education - Local and State				
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	796.36	14.74
			3XX	Purchased Professional and Technical Services	2140.40	2088.00
			4XX	Purchased Property Services	109.90	.00
			5XX	Other Purchased Services	.00	135.00
			6XX	Supplies and Materials	18.49	1222.79
			8XX	Other Expenditures	30.00	96.60
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	2250.03	206.25
			2XX	Personal Services - Employee Benefits	24.32	.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	5666.12	5355.44
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	181.88	136.40
		23XX	Support Services - General Administration			
			2XX	Personal Services - Employee Benefits	340.98	31.71
District/Coop Totals					57,395.09	61,167.54
Prime Applicant Totals					295,072.15	300,184.74